

Instructions for Completing

LIQ-318 WINE AUTHORIZED REPRESENTATIVE CERTIFICATE OF APPROVAL HOLDERS SUMMARY TAX REPORT

This report must be completed by all Wine Authorized Representative Certificate of Approval Holders each month and postmarked on or before the 20th of the following month (except for Saturdays, Sundays and Legal Holidays). A report must be filed EVERY MONTH, including months when there is no activity. Report all shipments in the month regardless of invoice date. This report may be emailed to: beerwinetaxes@liq.wa.gov or mail the original with tax due (if any) to: WSLCB, PO BOX 43085, Olympia WA 98504-3085. DO NOT REPORT SALES DELIVERED TO: WSLCB, Military Installations, Commercial Carriers, or Ships Chandlers.

Correction report (check box): Include changes only (additions or subtractions) that need to be made to the original report.

Licensee Number: Enter your Washington State Liquor Control Board (WSLCB) 6 digit licensee number.
 Licensee Name: Formula driven to show Licensee name (or enter if preparing manually)
 Location Address: Formula driven to show Licensee address (or enter if preparing manually)
 City, State, Zip: Formula driven to show City, State Zip (or enter if preparing manually)

MONTH: Enter report month (month when the wine was shipped into WA)
 YEAR: Enter report year

Please complete the numbered fields as follows: (Round to two decimal places)

	If you are licensed for domestic and/or foreign shipments and you have no shipments for the month, make sure that you check the appropriate box for no shipments.
Part 1	List all distributors or importers Washington State Liquor Control Board licensee numbers in column 1. Please use the enclosed list of distributor / importer licensee numbers.
(1)	Enter the 6-digit WSLCB licensee number of receiving distributor or importer in Washington State.
(2)	Formula driven to show name of distributor / importer or enter the name if doing manually.
(3)	Enter the location city of the distributor / importer.
(4)	Enter the winery's name for domestic (USA) product that you have shipped to this distributor or importer. List each winery on a separate line for all domestic products. Enter FOREIGN in this column for the foreign product shipped to the distributor. Only use ONE line per distributor or importer for ALL foreign product shipped.
(5)	Enter the total liters of cider shipped.
(6)	Enter the total liters of wine 14% and under shipped.
(7)	Enter the total liters of wine over 14% shipped.
(8)	Total liters from all other pages (If multiple pages used).
(9)	Formula driven to calculate total liters this page plus total from line 8 or do manually.
	DO NOT complete lines 10-19, unless you have shipped samples into the state to someone other than the distributor / importer.

	Samples must be reported as follows: (Round to 2 decimal places)
	Samples shipped to Washington Wine Importers or Distributors for their use, include in Part 1. Wine samples that are shipped to Washington retailers, your licensed agent, or anyone other than your distributor or importer need to be reported in Part 2.
Part 2	Computation of Taxes due on samples to Agents/Retailers: (Round to 2 decimal places)
(10)	Enter the total liters of cider samples shipped into the state for the month.
(11)	Enter the total liters of wine 14% and under samples shipped into the state for the month.
(12)	Enter the total liters of wine over 14% samples shipped into the state for the month.
(13)	Formula driven to calculate line 10 multiplied by \$.0814. Multiple line 10 by \$.0814 by if preparing manually.
(14)	Formula driven to calculate line 11 multiplied by \$.2292. Multiple line 11 by \$.2292 if preparing manually.
(15)	Formula driven to calculate line 12 multiplied by \$.4536. Multiple line 12 by \$.4536 if preparing manually.
(16)	Formula driven to calculate the Current Taxes Due or process manually by totaling lines 13, 14 and 15.
(17)	Enter the amount of penalties, if reporting late. (Reports are due the 20 th of the following month and penalties accumulate at 2% PER month of the total tax due on line 16).
(18)	Enter the amount of any refund, show as negative number or any adjustment (balance due or correction) show as positive number.
(19)	Formula driven (or process manually) to calculate Total Due (if negative, the Total Refund Due) for the current month.

Certified True and Correct Under Penalty of Perjury

	Signature of person completing form: MUST SIGN IF PAPER FORM IS MAILED
	Enter printed Name of person who completed the form
	Enter the date form completed
	Enter the telephone number of person who completed the form